

## Section 3 - External Auditor Report and Certificate 2022/23

In respect of

Appleton with Eaton Parish Council

### 1 Respective responsibilities of the body and the auditor

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it does not provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

### 2 External auditor report 2022/23

Except for the matters reported below on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with the Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Historically the Council have not kept adequate records of fixed assets. This has previously been noted in the report of the Internal Auditor and referred to in our report. During the current year the fixed asset register has been brought up to date which has resulted in a significant reduction of the value figure reflected in Box 9 of Section 2 Accounting Statements. The Practitioners Guide requires that this figure must be stated on the same basis for both the current year and the prior year. As there has been a significant reduction in the value provided for the fixed assets held as of 31 March 2023 but we have not been provided with evidence of significant disposals during the period, it appears that box 9 for the prior year has not been provided on the same basis as the current year and as a result that the figure in Box 9 for 2022 is incorrectly stated. However as this relates solely to the prior year, we do not believe that this will have any effect on the fixed asset register and the value provided at box 9 on future returns.

Other matters not affecting our opinion which we draw to the attention of the authority:

NONE

### 3 External auditor certificate 2022/23

We certify/~~do not certify~~\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

\*We do not certify completion because:

External Auditor Name



External Auditor Signature

A handwritten signature in black ink that reads 'Moore'.

Date

25/08/2023